

Privacy Notice

Information Provided to the Board of Equalization

We will use the information you provide to determine whether you are eligible for relief of liability as an innocent spouse or whether you are eligible for an offer in compromise. To process your request for relief of liability as an innocent spouse or your offer in compromise request, you must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code section 405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If you fail to provide the requested information, we will be unable to determine the outcome of your request for relief of liability as an innocent spouse or your request for an offer in compromise.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies (see list on reverse). We may also share certain information with companies authorized to represent local governments.

With your written permission, we can release information regarding your account to anyone you designate.

Can I review my records?

Yes. Please contact the Offer in Compromise Section at 916-322-7931. If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download it from the Internet at www.boe.ca.gov (look under "Forms and Publications") or order a copy from our Information Center at 800-400-7115.

Who is responsible for maintaining my records?

The manager of the Offer in Compromise Section is responsible for maintaining your records.

You may contact the Offer in Compromise Section at 916-322-7931 or by writing to:

OFFER IN COMPROMISE SECTION
SETTLEMENT AND ADMINISTRATION DIVISION
STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO, CA 94279-0052

We must collect information in order to administer the state laws listed below.

Code sections are from the California Revenue and Taxation Code unless otherwise noted.

- Alcoholic Beverage Tax (sections 32001-32557)
- Ballast Water Management Fee (Marine Invasive Species) (sections 44000-44008, 55001-55381, Public Resources Code sections 71200-71271)
- California Tire Fee (sections 55001-55381, Public Resources Code sections 42860-42895)
- Childhood Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code section 105310)
- Cigarette and Tobacco Products Tax (sections 30001-30482, Health and Safety Code sections 104555-104558)
- Cigarette and Tobacco Products Licensing Act of 2003 (Business and Professions Code sections 22970-22995, Government Code section 15618.5, Penal Code section 830.11)
- Diesel Fuel Tax (sections 60001-60708)
- Electronic Waste Recycling Fee (sections 55001-55381, Health and Safety Code sections 25214.10-25214.10.2, Public Resources Code sections 42463-42485)
- Emergency Telephone Users Surcharge (sections 41001-41176)
- Energy Resources Surcharge (sections 40001-40216)
- Hazardous Substances Tax (sections 43001-43651, Health and Safety Code sections 25174-25174.11, 25205.1-25205.23)

- Integrated Waste Management Fee (sections 45001-45984, Public Resources Code sections 48000-48008)
- International Fuel Tax Agreement (sections 9401-9433)
- Motor Vehicle Fuel Tax, including Aircraft Jet Fuel Tax (sections 7301-8526)
- Natural Gas Surcharge (sections 55001-55381, Public Utilities Code sections 890-900)
- Occupational Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code sections 105190, 105195)
- Oil Spill Response, Prevention, and Administrative Fees (sections 46001-46751, Government Code sections 8670.40, 8670.48)
- Private Railroad Car Tax (sections 11201-11702)
- Publicly Owned Property (sections 1840-1841)
- Sales and Use Tax (sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6)
- State-Assessed Property (sections 721-868, 4876-4880, 5011-5014, 5148)
- Tax on Insurers (sections 12001-13170)
- Timber Yield Tax (sections 38101-38908)
- Underground Storage Tank Maintenance Fee (sections 50101-50162, Health and Safety Code sections 25299.10-25299.51)
- Use Fuel Tax (sections 8601-9355)
- Water Rights Fee (sections 55001-55381, Water Code sections 1525-1560)

Development; Integrated Waste Management Board; State Lands Commission; Department of Motor Vehicles; California Public Utilities Commission; Department of Toxic Substances Control; State Water Resources Control Board

- State agencies outside of California for tax enforcement purposes
- City attorneys and prosecutors; county district attorneys, police and sheriff departments
- Any agency authorized to enforce local tobacco control ordinances

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Departments of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission
 - State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; Department of Child Support Services; Department of Consumer Affairs; State Controller's Office; Employment Development Department; Energy Commission; Department of Fish and Game; Department of Food and Agriculture; Forest Products Commission; Board of Forestry and Fire Protection; Franchise Tax Board; Department of Health Services; California Highway Patrol; Department of Housing and Community
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